

FINANCIAL ADMINISTRATION  
17 June 1975

OFFICE OF FINANCE NOTICE NO. 16-75

SUBJECT : General - Allotment Accounting Procedure

Specific - Unliquidated Obligations Applicable  
to Lapsed Appropriations (FY 1973  
and Prior Years - "M" Account)

REFERENCE:  Paragraph 16b

1. Each office is requested to prepare and furnish to the Office of Finance by 18 August 1975 a report of valid unliquidated obligations as of 30 June 1975 applicable to Fiscal Year 1973 and prior year appropriations. This report should include all valid obligations as of 30 June 1975 including any obligations which may not have been previously recorded.

2. Preparatory to compiling this report, it is suggested that the following action be taken:

- a. Request field installations to report, by fiscal year, all unliquidated obligations applicable to FY 1973 and prior years which are still valid.
- b. Review all unliquidated obligations for FY 1973 and prior years and determine those still valid.

3. Reports should consist of:


- a. An original only of the All Purpose Obligation Document for each FY 1973 and prior year unliquidated obligation which is being reported.
- b. An original only of a covering memorandum summarizing total obligations by fiscal year.

4. Copies of the 30 June 1975 obligation status report will be distributed to Budget and Fiscal Offices to be used in preparing the new All Purpose Obligation Document. Instructions on how to prepare the All Purpose Obligation Document are being issued separately.

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5. Although expenditures will be recorded from the beginning of the fiscal year, the All Purpose Obligation Documents will not be recorded until all reports have been received, reviewed, and approval obtained to establish the required amount in the "M" account. During the period from 1 July 1975 until the obligations have been recorded and appear in the "M" account Obligation Status Report, it is requested that any "M" account expenditures which would normally require obligation liquidation Code "2" or "3" be coded "1" to avoid a duplication of the obligation which will be established from the All Purpose Obligation Document.

6. The memorandum and All Purpose Obligation Documents prepared pursuant to this Notice should be transmitted to Accounts and Analysis Division, Office of Finance, 513 Key Building and the memorandum should include a certification that the All Purpose Obligation Documents are correct and that each obligation reported is valid and supported by proper documentation. In the event there are no obligations which require reporting in accordance with paragraph 3 above, a memorandum so stating is requested.

  
Thomas B. Pale  
Director of Finance

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